

General Services Fund Group

4J8 889-601 CPA Education Assistance

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 250,800	\$ 166,400	\$ 13,500	\$ 104,938	\$ 204,400	\$ 209,510
	-33.7%	-91.9%	677.3%	94.8%	2.5%

Source: General Services Fund Group: Surcharge to license renewals which is deposited into Fund 4K9 and then transferred quarterly into Fund 4J8

Legal Basis: Section 10 of Am. Sub. H.B. 94 of the 124th G.A. (originally established by Am. Sub. H.B. 215 of the 122nd G.A.)

Purpose: This appropriation was established to reduce the burden of the increased education requirement to low income students. The funds in this line item will be used to pay for scholarships awarded to CPA students in their fifth year of school.

4K9 889-609 Operating Expenses

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 702,365	\$ 643,130	\$ 749,167	\$ 812,167	\$ 870,318	\$ 917,458
	-8.4%	16.5%	8.4%	7.2%	5.4%

Source: General Services Fund Group: Revenue received by the occupational licensing boards is deposited into Fund 4K9

Legal Basis: Section 10 of Am. Sub. H.B. 94 of the 124th G.A. (originally established by Am. Sub. H.B. 152 of the 120th G.A.)

Purpose: This appropriation supports the general operating expenses, including payroll, supplies, and equipment for the Accountancy Board of Ohio, which licenses and regulates accountants and accounting firms.